

[DO NOT PUBLISH]

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

\_\_\_\_\_  
No. 07-12005  
\_\_\_\_\_

FILED U.S. COURT OF APPEALS ELEVENTH CIRCUIT APRIL 22, 2008 THOMAS K. KAHN CLERK
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D. C. Docket No. 05-02298-CV-GET-1

C & W MECHANICAL CONTRACTORS, INC.,

Plaintiff-Appellant,

versus

UNITED STATES OF AMERICA,

Defendant-Appellee.

\_\_\_\_\_  
Appeal from the United States District Court  
for the Northern District of Georgia  
\_\_\_\_\_

**(April 22, 2008)**

Before TJOFLAT and MARCUS, Circuit Judges, and VINSON,\* District Judge.

PER CURIAM:

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\* Honorable C. Roger Vinson, United States District Judge for the Northern District of Florida, sitting by designation.

In this tax case, C & W Mechanical Contractors, Inc. appeals from the district court's order of March 6, 2007 granting final summary judgment to the United States on appellants's complaint for judicial review of the Internal Revenue Service's administrative determination sustaining the filing of a notice of federal tax lien with respect to assessed unpaid employment taxes and penalties.

After thorough review, we affirm on the basis of the district court's well reasoned order granting summary judgment to the United States.

**AFFIRMED.**